

Interim Year Adjustment Report
Fiscal Year 2018

Sales Ratio Study Time Period 1/12/2015 through 12/30/2016

Non Time-Trended Sales

Class Analyzed	101	102	103, 109	104	105	111-112	130-132	300's	400's
FY 2017 # of Parcels	3,486	431	37	88	7	9	500	134	30
ASR Statistics: Sale Prices/ FY 2018 Assessed Values									
Total # of Sales > \$1,000	234	11	4	8	0	0	36	10	0
# Arms-Length Sales	155	10	1	7	0	0	5	1	0
% AL Sales/Parcels	4.45%	2.32%	2.70%	7.95%	0.00%	0.00%	1.00%	0.75%	0.00%
Median ASR*	0.95	0.96	0.96	0.97	0.00	0.00	0.99	0.96	0.00
C O D*	7.62	4.24	0.00	9.45	0.00	0.00	14.04	0.00	0.00

* Statistical Study results must conform to requirements as outlined in the "Certification Standards".

Commercial & Industrial

Have properties been adjusted?

☒ Yes

☐ No

If adjusted, did you change:

☐ Capitalization rates

☐ Rent schedules

☐ Vacancy rates

☒ Land values

☐ Building costs recalibrated

☒ Depreciated tables

Other adjustments (explain):

Signatures

Board of Assessors

We, the undersigned, have reviewed all classes of property and agree that the valuation adjustments result in fair and equitable assessments both within and between all classes of property. Sufficient documentation has been developed to support all valuation adjustments and will be retained for 5 years.

Rebecca A Boucher, Assist Assessor , Lunenburg , rboucher@rrgsystems.com 978-582-4145 | 10/11/2017 2:31 PM

Comment: auth by BOA vote